IN THE HIGH COURT OF UTTARANCHAL
AT NAINITAL
Sales Tax Revision No. 27 of 2001
(Old NO. 898 of 1991)

The Commissioner of Sales Tax,
U.P. Lucknow ` .....Revisionist

Versus

S/o Eastman Agro Mills Ltd
Lalpur Rudrapur, District Nainital .....Respondent

Sri Subhash Upadhyaya learned Brief Holder for the State-revisionist.
Sri Sayad Nadim learned counsel for the respondent.

Hon'ble J.C.S. Rawat, J.

Heard learned counsel for the parties.

This revision has been preferred under Section 11 (1) of U.P. Sales Tax Act, 1948 against the judgment and order dated 01.05.1991, passed by the Sales Tax Tribunal, Haldwani Bench, Haldwani. This revision was filed way back in the year 1991 and is received by transfer from the Allahabad High Court, under Section 35 of the U.P. Reorganization Act, 2000.

The case pertains to the assessment year 1987-88. The question involved in this revision is as under:-

> *"Whether the Sales Tax Tribunal was legally justified in holding that 'rice husk' and 'paddy husk' are two different commodities and has erred in law in interpreting the principle of law contained in Commissioner of Sales Tax U.P. Vs. Navin Traders 1973. UPTC p/216?"*

The Uttaranchal High Court has delivered a judgment in **S.T.R. No. 17 of 2003, Commissioner**

Of Sales Tax, U.P. Lucknow Vs. Jindal Solvent Extractions Kashipur, Distt. Nainital on 12th August, 2005, in which it has held that the learned Tribunal was not in error while holding that paddy husk and rice husk are two different items. The said question was answered in favour of the assessee.

In the instant revision the same question is involved and the revision is squarely covered by the above judgment. Therefore, the revision is disposed of in terms of the aforesaid judgment.

All applications pending in this case are stand disposed of in terms of the judgment.

(J.C.S. RAWAT, J.)

Dated 26.07.2006
LSR